

Schedule XIII - Stepdown Statistics

1. This schedule reflects the total statistical base for all departments to be used for the stepdown allocation of expense. The data should correspond to the departments for which data is reported on Patient Statistics (Schedule III), Payer Information (Schedule VA), Gross Patient Service Revenue (Schedule VI), Stepdown Expenses (Schedules XIV, XV), and Patient Service Statistics and Expenses (Schedules XVI, XVII, and XVIII).

2. Statistics must be reported on the basis specified for each department. **Variations and alternative methods will not be accepted unless prior approval, in writing, is obtained from the Division.**

Existing lines and columns must not be altered. With the advent of new categories of

service in the areas of:

(1) Ancillary Care Services, (2) Routine Inpatient, (3) Intensive Care and (4) Routine Ambulatory Care services, several blank lines have been provided in each of the four service areas to eliminate bundling. These lines are to be used to report services that are not specified in each category. Use a separate line for each additional service.

In the event that more additional lines are necessary within one of the four categories of service, a line referenced supplementary schedule must be submitted (i.e., Suppl Sch. XIII- Line 51 (or 62 or 70 or 89)). The format must be a replication of Schedule XIII with the necessary line descriptions for the additional services and applicable statistics for the pertinent columns. The totals of the statistics for each column on the supplemental schedule must be brought forward onto schedule XIII. Place them on the first of the blank lines in the area of care to which they pertain and indicate "See suppl. sch."

3. **Multiple apportionments within a cost center must have prior written approval by the Division. Hospitals currently using multiple apportionment methods must annually request approval for the use of this multiple apportionment method. The request must specify the multiple method used, the reason for such usage, any change and the reason for such change from prior reporting periods.**
4. All statistics must be accumulated for a twelve (12) month period which must coincide with the financial reporting year.
5. All statistical bases must be reported in each column for all relevant departments and totaled to Line 100. Statistical bases used for the stepdown of expenses shall be summed to Line 101. This sum on Line 101 excludes the statistics from those departments, which do not share in the stepdown.
For Example: The Housekeeping Department statistical base is Hours of Service. All

Hours of Service for Housekeeping are reported in Column 11, Lines 1 through 99 and totaled on Line 100. The statistical base for step-down for Housekeeping is the Hours of Service summed from Lines 8 through 99 and reported on Line 101. The sum on Line 101 will be the basis for the distribution of expenses on Schedules XIV and XV.

6. In order to allocate costs on the Stepdown Expense Schedules (XIV and XV) a unit cost multiplier must be calculated on Line 102 (excluding capital) and Line 103 (including capital).

The computation of the unit cost multipliers must be done in conjunction with the completion of Schedules XIV and XV by dividing the costs for stepdown (Schedule XIV, Column 4, Lines 2 through 20) by the total statistics for stepdown (Schedule XIII, Line 101, Columns 6 through 24). For example, after computing Total Expense for Stepdown, Fringe Benefits (Schedule XIV, Column 4, Line 2) divide that amount by the Total Statistics for Stepdown, Fringe Benefits (Schedule XIII, Line 101, Column 6) and record the results on Schedule XIII, Line 102, Column 6 (Unit Cost Multiplier, Fringe Benefits).

After computing Total Expenses for Stepdown, Administration through Interest-Short Term (Schedule XIV, Column 4, Line 3) divide that amount by the Total Statistics for Stepdown, Administration through Interest-Short Term (Schedule XIII, Line 101, Column 7) and record the result on Schedule XIII, Line 102, Column 7 (Unit Cost Multiplier, Administration through Interest-Short Term). Continue all unit cost multiplier calculations in the same manner for Columns 8 through 24.

Calculate the unit cost multipliers including capital (Schedule XIII, Line 103, Columns 5 through 24) in the same manner, using Total Expense for Stepdown from Schedule XV, Column 4, Lines 1 through 20.

7. The required statistical bases are as follows:

<u>Department</u>	<u>Statistical Base</u>	<u>Definition</u>
Building and Fixed Equipment Depreciation Leases-Amortization Interest-Long Term Amort of Bond Issue	Square Feet " " " " " " " "	Square feet should conform to the AHA guidelines for determining <u>net</u> <u>square feet</u>
Fringe Benefits Administration Purchasing	Payroll Dollars " " " "	Payroll dollars all salaries and wages reported on

General Accounting	" "	Schedule IX, Columns 2 and 3, excluding Fringe Benefits (Line 6)
Patient Accounts and	" "	
Inpatient Admitting	" "	
Insurance-Professional	" "	
Malpractice	" "	
Insurance-Hospital	" "	
Malpractice	" "	
Insurance-Other	" "	
Interest-Short Term	" "	
Plant Maintenance and Repairs	Square Feet	Square feet should conform to the AHA guidelines for determining <u>net square feet</u> .
Plant Operations	Square Feet	" "
Security	" "	
Parking	" "	
Licenses and Taxes (other than Income)	" "	
Laundry and Linen	Number of Dry Weight	Record the pounds processed of linen processed (laundered and dried) plus the equivalent weight of disposable linen substitutes used.
Housekeeping	Hours of Service	Number of hours spent servicing each department.
Cafeteria	Full-Time Equivalents	FTEs are computed by dividing the total annual hours paid (including vacation, sick leave, and over- time) for all employees by 2,080 hours. This should agree with Schedule II, Cols.12 and 13.
Dietary	Number of Meals Served	Count only regularly scheduled meals (3 meal schedules (only) and exclude snacks served between regularly scheduled meals).

Maintenance of Personnel	Average Number Living In	Should be generated from a tally of personnel, by department, who live in hospital facilities.
		The number should be weighted by the number of days living in to arrive at an average.
Nursing Administration InService Education- Nursing	" " Nursing Hours	Total the number of hours performed by all personnel under the supervision of the Nursing Services Administration.
RN and LPN Education	Assigned Hours	Obtain from curriculum schedules maintained by the School of Nursing.
Medical Staff - Teaching	Hours of Student Service	Time spent by interns and residents in each department.
Medical Staff- Administration	" "	
Post Graduate Medical Education	" "	
Central Service and Supplies	Costed Requisitions	Costed requisitions, charge tickets, floor requisitions, etc. must reflect the cost of the item issued. The costed requisitions are then summarized and charged to departments monthly.
Pharmacy	" "	Consideration to FIFO, LIFO, moving average, etc., methods should be consistently applied.
Medical Records	Percent of Time Spent	Should be generated from Department time studies by

Medical Care Review

Number of Patients

the type of service.

Should be actual reviewed
count of patients whose cases
are reviewed.

Social Services

Number of Cases

Count each patient whose
case is handled as one case.